### III.—SITTINGS OF THE HOUSE.

SRI M. KALYANASUNDARAM : Sir, in view of the fact that hon. Members of this House will have to attend the functions in connection with the President's visit to the City, may I suggest that to-day we sit till 1-30 and there need be no sitting in the afternoon? Except for the non-official day, I suggest that sittings may be in the morning between 8-30 and 1-30 and no sitting in the afternoon.

THE HON. SRI C. SUBRAMANIAM : To-day we may sit till 1 o'clock. There need be no afternoon sitting. On the 16th also we may sit from 9 a.m. to 1 p.m. On Saturday we will sit from 9 to 1 for transacting official business. If necessary, we may sit from 8-30 a.m. to 1-30 p.m. and allot two hours for non-official business.

SRI M. KALYANASUNDARAM : Timings for the last day's sitting, we shall reserve for decision later on.

MR. SPEAKER : It is agreed that to-day we sit till 1 o'clock and hereafter from 9 a.m. to 1 p.m.

### IV.—GOVERNMENT BILL.

THE MADRAS GENERAL SALES TAX (THIRD AMENDMENT) BILL, 1955 (L.A. BILL NO. 39 OF 1955).

10-30 a.m. THE HON. SRI C. SUBRAMANIAM : Mr. Speaker, I beg to move—

"That the Madras General Sales Tax (Third Amendment) Bill, 1955 (L.A. Bill No. 39 of 1955), as amended by the Select Committee be taken into consideration."

In doing so, I wish to point out that the Bill seeks to rectify certain defects observed in the working of the Madras General Sales Tax Act and also to adopt certain provisions from the Sales Tax enactments of other States which are likely to be helpful. The Select Committee, after hearing representations from various Chambers of Commerce, Merchants' Associations and individuals, has subjected the Bill to a careful scrutiny and has made certain changes in them. The most important among the changes are the following :—

(1) Not to give retrospective effect to clause 3 and not to reduce the turnover limit for the higher rate of tax from Rs. 25,000 to Rs. 20,000 as originally proposed in that clause but to make also places where drink alone is sold, liable to the higher rate of tax.

(2) Not to enhance the rate of tax on bullion and specie from ¼ per cent to ½ per cent as originally proposed in clause 4.

(3) Amendment to clause 6 retaining the existing second proviso under section 8 of the main Act, allowing commission agents to make certain deductions for insurance, transport, etc.